

**BENTON/FRANKLIN/WALLA WALLA COUNTIES
AIR POLLUTION CONTROL AUTHORITY
Benton County, Washington
July 1, 1990 Through June 30, 1993**

Schedule Of Findings

1. Required Annual Reports Should Be Filed

The Benton/Franklin/Walla Walla Counties Air Pollution Control Authority did not file annual reports with the State Auditor's Office for fiscal years 1991 and 1992.

RCW 43.09.230 states in part:

The state auditor shall require from every taxing district and other political subdivisions financial reports covering the full period of each fiscal year, in accordance with the forms and methods prescribed by him, which shall be uniform for all accounts of the same class.

The State Auditor's prescription for reporting is published in the *Budgeting, Accounting and Reporting System* (BARS) manual. That manual states in Volume 1, Part 4, Chapter 1, page 5:

Pursuant to RCW 43.09.230. Annual Reports are to be certified and filed with the Division of Municipal Corporations within 150 days after the close of each fiscal year.

Not filing annual reports is a violation of RCW 43.09.230. Further, not filing annual reports deprives the entity and potential report users from access to the information.

The new administration did not have a BARS manual and was unaware of the reporting requirement.

We recommend the Benton/Franklin/Walla Walla Counties Air Pollution Control Authority file the reports required.